NORTH WEST REGIONAL COLLEGE

AUDITORS' REPORT AND FINANCIAL STATEMENTS

June 30, 2009

Holm Svenkeson Raiche,
CHARTERED ACCOUNTANTS, P.C. Ltd.

NORTH WEST REGIONAL COLLEGE

AUDITORS' REPORT AND FINANCIAL STATEMENTS

June 30, 2009

NORTH WEST REGIONAL COLLEGE

Statement of Management Responsibility

The College is responsible for the preparation of the financial statements and has prepared them in accordance with Canadian generally accepted accounting principles and in accordance with the guidelines developed by Advanced Education, Employment and Labour. The College believes the financial statements present fairly the College's financial position as at June 30, 2009 and the results of its operations for the year then ended.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the College has developed and maintains a system of internal control designed to provide reasonable assurance that College assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of financial statements.

The Board of Governors carries out its responsibility for the review of the financial statements principally through the Finance Committee. The Finance Committee meets with management and with the external auditors to discuss the results of the audit examinations and financial reporting matters. The external auditors have full access to the Finance Committee with and without the presence of management.

The financial statements for the year ended June 30, 2009 have been reported on by Holm Svenkeson Raiche, Chartered Accountants, P.C. Ltd. The Auditors' Report outlines the scope of their examination and provides their opinion on the fairness of presentation of the information in the financial statements.

August 27, 2009

President and CEO

Director of Administration

HOLM SVENKESON RAICHE,
Chartered Accountants, P.C. Ltd.

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AUDITORS' REPORT

To the Board of Governors
North West Regional College

We have audited the statement of financial position of North West Regional College as at June 30, 2009 and the statements of operations, changes in net assets and cash flows for the year then ended. The College is responsible for preparing these financial statements for Treasury Board's approval. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Holm Svenkeson Raiche

North Battleford, Saskatchewan
August 27, 2009

Chartered Accountants

CA

* Denotes a Professional Corporation.

NORTH WEST REGIONAL COLLEGE

Statement of Financial Position

as at June 30, 2009

	2009				2008
	Operating Fund	Capital Fund	Scholarship Fund	Total	Total
Assets					
Current assets					
Cash	$ 17,771	$ 722,334	$ 64,485	$ 804,590	$ 963,641
Accounts receivable (Note 3)	1,013,783	-	-	1,013,783	810,322
Inventories	32,413	-	-	32,413	15,910
Prepaid expenses	13,259	-	-	13,259	13,545
	1,077,226	722,334	64,485	1,864,045	1,803,418
Capital assets (Note 4)	-	4,148,272	-	4,148,272	4,257,297
	$ 1,077,226	$ 4,870,606	$ 64,485	$ 6,012,317	$ 6,060,715
Liabilities and net assets					
Current liabilities					
Accounts payable and accrued liabilities (Note 5)	$ 239,473	$ 2,334	$ -	$ 241,807	$ 190,736
Accrued salaries and benefits	318,857	-	-	318,857	346,079
Unearned revenue	159,425	-	-	159,425	195,957
Current portion of long-term debt (Note 6)	-	83,231	-	83,231	78,953
	717,755	85,565	-	803,320	811,725
Long-term debt (Note 6)	-	986,233	-	986,233	1,069,122
	717,755	1,071,798	-	1,789,553	1,880,847
Net assets					
Invested in capital assets	-	3,078,808	-	3,078,808	3,109,222
Internally restricted (Schedule 4)	118,000	720,000	64,485	902,485	780,602
Unrestricted	241,471	-	-	241,471	290,044
	359,471	3,798,808	64,485	4,222,764	4,179,868
	$ 1,077,226	$ 4,870,606	$ 64,485	$ 6,012,317	$ 6,060,715

See accompanying notes to financial statements.

Approved by the Board:

Chairperson

Vice-Chairperson

NORTH WEST REGIONAL COLLEGE

Statement of Operations

for the year ended June 30, 2009

	Operating Fund			Capital Fund		Scholarship Fund		Total	
	Budget (Note 9)	2009	2008	2009	2008	2009	2008	2009	2008
Revenue (Schedule 1)									
Provincial Government	$ 7,794,056	$ 8,055,869	$ 7,321,043	$ 219,760	$ 227,030	$ 31,315	$ 25,000	$ 8,306,944	$ 7,573,073
Federal Government	113,298	73,747	38,338	-	-	-	-	73,747	38,338
Other revenue	2,121,138	2,130,548	2,248,965	6,000	13,883	20,532	27,052	2,157,080	2,289,900
Total Revenue	10,028,492	10,260,164	9,608,346	225,760	240,913	51,847	52,052	10,537,771	9,901,311
Expenses (Schedule 2)									
Agency contracts	1,438,540	1,443,726	1,503,114	-	-	-	-	1,443,726	1,503,114
Amortization	-	-	-	382,940	384,687	-	-	382,940	384,687
Equipment	123,330	85,766	20,888	-	-	-	-	85,766	20,888
Facilities	803,256	891,857	795,006	-	-	-	-	891,857	795,006
Information technology	90,062	79,632	20,890	-	-	-	-	79,632	20,890
Operating (Schedule 3)	1,418,402	1,382,046	1,359,654	59,217	63,147	-	-	1,441,263	1,422,801
Personal services	6,326,052	6,125,191	5,790,175	-	-	-	-	6,125,191	5,790,175
Scholarship	-	-	-	-	-	44,500	44,750	44,500	44,750
Total Expenses	10,199,642	10,008,218	9,489,727	442,157	447,834	44,500	44,750	10,494,875	9,982,311
Excess (deficiency) of revenue over expenses	$ (171,150)	$ 251,946	$ 118,619	$ (216,397)	$ (206,921)	$ 7,347	$ 7,302	$ 42,896	$ (81,000)

See accompanying notes to financial statements.

NORTH WEST REGIONAL COLLEGE

Statement of Changes in Net Assets

for the year ended June 30, 2009

	2009						2008
	Operating Fund		Capital Fund				
	Restricted	Unrestricted	Invested in Capital Assets	Internally Restricted	Scholarship Fund	Total	Total
Net assets at beginning of year	$ 70,000	$ 290,044	$ 3,109,222	$ 653,464	$ 57,138	$ 4,179,868	$ 4,260,868
Excess (deficiency) of revenue over expenses	-	251,946	(216,397)	-	7,347	42,896	(81,000)
Interfund transfers							
Invested in capital assets	-	-	273,915	(273,915)	-	-	-
Internally restricted	48,000	(300,519)	(87,932)	340,451	-	-	-
Net assets at end of year	$ 118,000	$ 241,471	$ 3,078,808	$ 720,000	$ 64,485	$ 4,222,764	$ 4,179,868

See accompanying notes to financial statements.

NORTH WEST REGIONAL COLLEGE

Statement of Cash Flows

for the year ended June 30, 2009

	2009	2008
Cash flows from (used in) operating activities		
Cash receipts from customers and funding	$ 10,297,780	$ 9,670,376
Cash paid to suppliers and employees	(10,045,088)	(9,410,224)
Interest paid	(59,217)	(74,594)
	193,475	185,558
Cash flows used in investing activities		
Purchase of capital assets	(273,915)	(236,852)
Cash flows used in financing activities		
Long-term debt repaid	(78,611)	(74,690)
Net cash used in the year	(159,051)	(125,984)
Cash and cash equivalents at beginning of year	963,641	1,089,625
Cash and cash equivalents at end of year	$ 804,590	$ 963,641

Cash and cash equivalents

Cash and cash equivalents consist of cash on hand, balances and loans with financial institutions. Cash and cash equivalents included in the cash flow statement comprise the following statement of financial position amount:

Cash	$ 804,590	$ 963,641

See accompanying notes to financial statements.

NORTH WEST REGIONAL COLLEGE
Notes to Financial Statements
June 30, 2009

1. Nature of the organization

North West Regional College (College) offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*. The mission of North West Regional College is to provide adult learning opportunities and to promote life-long learning as a means of enhancing the cultural, economic and social life of the individuals and communities it serves.

The Board of the North West Regional College is responsible for administering and managing the educational affairs of the College in accordance with the intent of *The Regional Colleges Act* and its regulations.

2. Significant accounting policies

Pursuant to standards established by the Public Sector Accounting Board, the College is classified as a government not-for-profit organization. These financial statements have been prepared in accordance with Canadian generally accepted accounting principles applicable to not-for-profit entities and include the following significant policies:

a) Fund accounting

The accounts of the College are maintained in accordance with the principles of fund accounting. For accounting and reporting purposes, resources are classified into funds in accordance with specified activities or objectives.

i) Operating fund

This fund contains current revenue, expenses, assets and liabilities pertaining to the general activities of the College.

ii) Capital fund

The capital fund reflects the net book value of all capital assets of the College after taking into consideration any associated long-term debt. The capital fund includes contributions, interest and donations designed for capital purposes by the contributor. Also included in the capital fund are the appropriations for future capital expenditures.

iii) Scholarship fund

The scholarship fund accounts for all designated donations, grants and specifically allocated operating revenues for the purpose of awarding scholarships to students of the College.

b) Inventories

Inventories are valued at lower of cost or net realizable value.

NORTH WEST REGIONAL COLLEGE
Notes to Financial Statements
June 30, 2009

2. Significant accounting policies (continued)

c) Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair market value at the date of contribution. Capital assets costing under the asset threshold are expensed in the current year. Amortization is charged on a straight-line basis over the estimated useful lives of the assets at the following rates and is reported as an expense in the capital fund:

Buildings	25 - 40 years
Furniture and equipment	3 - 10 years
Land improvements	5 years
System development	10 years

d) Revenue recognition

The College follows the restricted fund method of accounting for contributions. Restricted contributions related to general operations are recognized as revenue of the operating fund in the year in which the related expenses are incurred. Contributions restricted for capital assets are recognized as revenue of the capital fund when received or receivable.

Unrestricted operating transfers are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the course of instruction is delivered. Revenue from contractual services is recognized as the service is delivered.

e) Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. These estimates are reviewed periodically, and as adjustments become necessary, they are reported in earnings in the period in which they become known.

f) Financial instruments

Effective July 1, 2007 the College adopted the recommendations of the Canadian Institute of Chartered Accountants (CICA) Handbook Section 3855 - Financial Instruments - Recognition and Measurement. Under these new standards, all financial assets and financial liabilities must be identified and classified. This classification determines how each financial instrument is measured.

The College's financial instruments and their classification are as follows:

Financial instrument	Classification
Cash	Held for trading
Accounts receivable	Loans and receivables
Accrued salaries and benefits	Other liabilities
Accounts payable and accrued liabilities	Other liabilities

Held for trading financial assets and liabilities are measured at fair value. Changes in the fair value are recognized in the Statement of Operations and Changes in Net Assets. Loans and receivables and other financial liabilities are measured at amortization cost. Due to their short term nature, the amortized cost of these instruments approximates their fair value.

This change in accounting policy did not have a significant impact on the College's financial statements at the time of adoption.

The college has chosen to continue to apply the financial instruments disclosure requirements of the CICA handbook section 3861.

3. Accounts receivable

	2009	2008
Advanced Education, Employment and Labour	$ 879,779	$ 565,832
Government of Canada	52,560	22,142
Other	83,506	269,631
Saskatchewan Institute of Applied Science and Technology	705	1,378
Scholarship fund	-	500
Less: allowance for doubtful accounts	(2,767)	(49,161)
	$ 1,013,783	$ 810,322

4. Capital assets

	2009			2008
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Buildings	$ 5,934,622	$ 2,034,467	$ 3,900,155	$ 3,988,466
Furniture and equipment	1,613,568	1,481,533	132,035	138,239
Land improvements	17,258	17,258	-	-
System development	145,102	29,020	116,082	130,592
	$ 7,710,550	$ 3,562,278	$ 4,148,272	$ 4,257,297

In 1998, North West Regional College and Living Sky School Division No. 202 (formerly known as Battlefords School Division No. 118) entered into a Capital Cost Sharing Agreement whereas the College received 15.5% share of ownership of the joint use facility. Title to the land and building are held in name of the School Division, with the College's proportionate share held in trust.

5. Accounts payable and accrued liabilities

	2009	2008
Accounts payable	$ 124,426	$ 37,051
Accrued liabilities	33,331	95,196
Capital fund accounts payable	2,334	-
Professional development fund	81,716	58,489
	$ 241,807	$ 190,736

6. Long-term debt

	2009			2008
	Total	Current Portion	Long-term Portion	Long-term Portion
Royal Bank loan	$ 1,069,464	$ 83,231	$ 986,233	$ 1,069,122

The Royal Bank loan is secured by a resolution to borrow with a copy of the authorization letter from the Minister of Advanced Education, Employment and Labour. Monthly payments are $11,500 with interest at 5.31%. The loan is due November 1, 2019.

The total principal repayment due on long-term debt in each of the next five years is as follows:

2010	$ 83,231
2011	87,759
2012	92,534
2013	97,569
2014	102,878

7. Related party transactions

The College is related to all Saskatchewan Crown agencies such as ministries, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the College is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms.

In addition, the College pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

Expenses for related party transactions during the year were as follows:

	2009	2008
Regional Colleges	$ 39,802	$ 190,101
Regional Health Authorities	3,397	931
SaskTel	62,609	83,710
Saskatchewan Government Services	576,135	670,983
Saskatchewan Workers' Compensation	23,057	22,137
Teachers' Superannuation Commission	55,461	46,921

The College provided courses in conjunction with the Saskatchewan Institute of Applied Science and Technology (SIAST). During the year the College expended $633,642 (2008 - $663,125) for courses provided by SIAST.

The College also provided courses in conjunction with the University of Regina and the University of Saskatchewan. Transactions during the year were as follows:

	2009	2008
University of Regina		
Revenue	$ 14,896	$ 18,990
Expenses	85,374	194,379
University of Saskatchewan		
Revenue	$ 89,879	$ 112,788
Expenses	144,002	131,652

During the year the College entered into a contract with the Ministry of Advanced Education, Employment and Labour to support various training and educational programs through the operation of the E-Learning Satellite Network. The College received $142,107 (2008 - $142,107) during the year from the Ministry of Advanced Education, Employment and Labour for these programs.

8. Pension plan

Employees of the College participate in one of the three pension plans. Teachers and other employees holding a teaching certificate participate in either the Teacher's Superannuation Plan (TSP) which is administered by the Teachers' Superannuation Commission or the Saskatchewan Teachers' Retirement Plan (STRP) which is administered by the Saskatchewan Teachers' Federation. The College has no financial obligation to TSP or STRP. Eligible employees contribute to TSP or STRP for their current service. The Province of Saskatchewan's General Revenue Fund is responsible for the financial obligations of the TSP and for the required employer contribution of the STRP. All other employees participate through the Municipal Employees' Pension Plan (MEPP), which is a multi-employer defined benefit plan. The last actuarial valuation of the MEPP indicated there was a surplus in the plan. The College's financial obligation to the MEPP is limited to making required payments to match amounts contributed by employees for current services. Pension expense for the year amounted to $175,831 (2008 - $165,683).

9. Budget

The budgeted figures reported in the Statement of Operations are obtained from the annual budget review document submitted to and approved by the Ministry of Advanced Education, Employment and Labour. The budget was approved by the North West Regional College Board of Governors on June 23, 2008 and by the Minister of Advanced Education, Employment and Labour on September 17, 2008.

10. Credit risk

The College does not have a significant exposure to any individual customer or counter party, other than the Ministry of Advanced Education, Employment and Labour, which is the major source of grant revenue. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific customers, historical trends and other information. The allowance for doubtful accounts for June 30, 2009 was $2,767 (2008 - $49,161).

11. Contingent liability

A union representing employees of an employer unrelated to the College has applied by Notice of Motion for an order quashing purported decisions of the Municipal Employees Pension Plan, relating to the application of actuarial surplus in the fund, as well as other relief. Several participating employers, including the College have been named. It is not possible to estimate the potential effect of the claim at this stage of the proceedings.

NORTH WEST REGIONAL COLLEGE
Operating Fund
Schedule of Revenue by Function
for the year ended June 30, 2009

	2009									2008
	--General--	--------Skills Training---------		------Basic Education-------		--University--	----------Services----------			
		Credit	Non Credit	Credit	Non Credit	Credit	Learner Support	Counsel	Total	2009 Budget Total	Total
Provincial Government											
Operating grant	$ 3,200,312	$ 131,764	$ -	$ 141,956	$ -	$ -	$ -	$ -	$ 3,474,032	$ 3,328,990	$ 3,112,635
Program payments	717,870	1,291,730	-	1,179,575	337,230	-	342,492	196,381	4,065,278	3,802,488	3,872,060
Other	248,401	33,914	-	74	208,215	-	-	25,955	516,559	662,578	336,348
	4,166,583	1,457,408	-	1,321,605	545,445	-	342,492	222,336	8,055,869	7,794,056	7,321,043
Federal Government	-	-	-	-	73,747	-	-	-	73,747	113,298	38,338
Other											
Contracts	5,000	80,423	130,656	190,371	868	18,291	-	-	425,609	498,159	460,083
Interest	37,821	-	-	-	-	-	-	-	37,821	72,000	74,594
Rents	7,808	-	-	-	-	-	-	-	7,808	6,600	4,041
Resale items	-	-	-	-	-	-	199,521	-	199,521	141,000	207,530
Tuitions	-	591,301	397,070	4,298	-	245,527	-	-	1,238,196	1,336,064	1,345,664
Other	102,298	89,790	-	10,366	569	3,210	15,360	-	221,593	67,315	157,053
	152,927	761,514	527,726	205,035	1,437	267,028	214,881	-	2,130,548	2,121,138	2,248,965
Total revenue	4,319,510	2,218,922	527,726	1,526,640	620,629	267,028	557,373	222,336	10,260,164	10,028,492	9,608,346
Total operating expenses (Schedule 2)	3,650,116	2,293,273	457,657	1,599,851	527,437	390,670	710,450	378,764	10,008,218	10,199,642	9,489,727
Excess (deficiency) of revenue over expenses	$ 669,394	$ (74,351)	$ 70,069	$ (73,211)	$ 93,192	$ (123,642)	$ (153,077)	$ (156,428)	$ 251,946	$ (171,150)	$ 118,619

NORTH WEST REGIONAL COLLEGE
Operating Fund
Schedule of Expenses by Function
for the year ended June 30, 2009

	2009									2008
	General	Skills Training		Basic Education		University	Services			
		Credit	Non Credit	Credit	Non Credit	Credit	Learner Support	Counsel	Total	2009 Budget Total	Total
Agency contracts	$ 165,035	$ 680,630	$ 235,173	$ 29,641	$ 1,045	$ 303,571	$ 28,631	$ -	$ 1,443,726	$ 1,438,540	$ 1,503,114
Equipment	5,668	73,847	60	3,907	-	-	-	2,284	85,766	123,330	20,888
Facilities	635,092	84,710	26,193	31,066	-	17,185	-	97,611	891,857	803,256	795,006
Information technology	79,632	-	-	-	-	-	-	-	79,632	90,062	20,890
Operating (Schedule 3)	440,780	333,248	75,502	149,904	42,585	59,619	239,603	40,805	1,382,046	1,418,402	1,359,654
Personal services	2,323,909	1,120,838	120,729	1,385,333	483,807	10,295	442,216	238,064	6,125,191	6,326,052	5,790,175
	$ 3,650,116	$ 2,293,273	$ 457,657	$ 1,599,851	$ 527,437	$ 390,670	$ 710,450	$ 378,764	$ 10,008,218	$ 10,199,642	$ 9,489,727

NORTH WEST REGIONAL COLLEGE
Operating Fund
Schedule of Operating Expenses
for the year ended June 30, 2009

	Budget Total	2009 Total	2008 Total
Advertising	$ 170,654	$ 181,622	$ 198,885
Association fees and dues	19,729	19,446	16,599
Bad debts	-	13,108	28,524
Computer software	7,187	24,292	13,510
Financial services	6,000	5,695	5,197
Goods and services tax	-	89,005	110,084
In-service training	109,006	114,355	77,444
Insurance	21,600	23,995	23,133
Materials and supplies	384,402	301,261	301,998
Other	137,712	58,829	67,583
Postage, freight and courier	36,988	40,818	28,889
Printing and duplicating	53,389	21,201	31,256
Professional services	12,985	22,756	18,179
Resale items	128,390	173,608	200,804
Subscriptions	3,949	7,775	6,432
Telephone	60,163	59,645	41,383
Travel	266,248	224,635	189,754
	$ 1,418,402	$ 1,382,046	$ 1,359,654

NORTH WEST REGIONAL COLLEGE
Schedule of Internally Restricted Net Assets
for the year ended June 30, 2009

	Balance Beginning of Year	Appropriation to Net Assets	Draw from Net Assets	Balance End of Year
Internally Restricted				
Operating fund				
Reserve for:				
Administrative computer system	$ 30,000	$ -	$ -	$ 30,000
BE on reserve training	-	88,000	-	88,000
Oil and gas First Nation Development	40,000	-	(40,000)	-
Total operating fund	$ 70,000	$ 88,000	$ (40,000)	$ 118,000
Capital fund				
Reserve for:				
Battlefords campus project	$ 7,000	$ -	$ (7,000)	$ -
Battlefords campus renovations project	-	54,000	-	54,000
Campus facilities review project	-	70,000	-	70,000
Facilities	295,324	-	(154,324)	141,000
Furniture and equipment replacement - general	50,000	51,934	(21,934)	80,000
Information technology reserve	101,140	-	(51,140)	50,000
Meadow Lake student housing project	200,000	-	-	200,000
Meadow Lake welding shop equipment	-	70,000	-	70,000
Parking lot improvements	-	25,000	-	25,000
Whiteboard upgrades project	-	30,000	-	30,000
Total capital fund	$ 653,464	$ 300,934	$ (234,398)	$ 720,000
Scholarship fund				
Scholarships	$ 57,138	$ 7,347	$ -	$ 64,485
TOTAL	$ 780,602	$ 396,281	$ (274,398)	$ 902,485

NORTH WEST REGIONAL COLLEGE
Supplier Payment Listing
for the year ended June 30, 2009
UNAUDITED

Listed are payees who received $50,000 or more for the provision of goods and services, including office supplies, communications, contracts, and equipment.

Blackjack Holdings	$	205,480
Blue Cross		222,823
CDW Canada		56,684
Dell Canada		57,838
First Nations University of Canada		85,081
Living Sky School Division		549,234
Minister of Finance		120,492
Municipal Employees Superannuation		352,563
Redhead Equipment		54,771
Receiver General		1,584,620
Saskatchewan Government Employees Union		132,240
Saskatchewan Property Management Corp		576,135
Saskatchewan Teachers' Federation		62,175
Saskatchewan Trucking Association		66,538
SaskTel		62,609
SIAST - Wascana		141,180
SIAST - Woodlands		457,467
Teachers Retirement		51,293
Ultra Print Services		51,099
University of Regina		72,328
	$	4,962,650

NORTH WEST REGIONAL COLLEGE
Expanded Personal Service Listing
for the year ended June 30, 2009
UNAUDITED

Listed are individuals (including unionized employees) who received $2,500 or more for salaries, wages, honorariums, and compensation for personal service. This listing will include, gross salary, gross bonus, honorariums and compensation for personal service. This does not include travel reimbursements, transfers or other expenditures.

	Annual Gross Base Salary	Annual Gross Signing Bonus	Annual Gross Vacation Payout	Annual Gross Honorarium	Annual Gross Other	Total Personal Service Amount
Acaster,Kaitlyn	3,240.00					3,240.00
Alger,Dawn	19,540.69					19,540.69
Amos,Richard	16,211.02					16,211.02
Anderson,Brandem	74,261.45					74,261.45
Atchison,Paulette	13,716.75					13,716.75
Auchstaetter,Karen	70,937.82					70,937.82
Baerg,Diana	5,730.78					5,730.78
Bannerman,Holly	32,929.16					32,929.16
Bast,Anna	42,931.48					42,931.48
Beaudry,Marlene	51,887.34					51,887.34
Beaver,Pam	60,428.11					60,428.11
Beck,Regan	9,486.42					9,486.42
Bedi,Dona	73,795.65					73,795.65
Berezowsky,James	58,209.42					58,209.42
Berezowsky,Mary	23,118.51					23,118.51
Borgeson,Debra	73,323.22					73,323.22
Bossaer,Melaney	27,543.69					27,543.69
Brace,Glen	52,001.18					52,001.18
Brotzel,Stacey	41,339.06					41,339.06
Brown,Kim	63,438.09					63,438.09
Bugler,Danielle	3,330.00					3,330.00
Bullerwell,Trudy	2,925.00					2,925.00
Bundschuh,Marilyn	14,250.41					14,250.41
Camgoz,Lynn	7,328.88					7,328.88
Campbell,Donald	18,627.95					18,627.95
Caplan,Judy	9,052.21					9,052.21
Carriere,Joyce	3,736.86					3,736.86
Clarke,Brent	10,008.58					10,008.58
Conrad,Tracey	28,727.74					28,727.74
Cotts,Brian	3,276.00					3,276.00
Coulson,Patricia	73,341.01					73,341.01
Crain,Roxanne	12,136.24					12,136.24
Crighton,Alan	14,924.54					14,924.54
Crookedneck,Leah	37,344.03					37,344.03
Crossland,Edward	18,627.95					18,627.95

NORTH WEST REGIONAL COLLEGE
Expanded Personal Service Listing
for the year ended June 30, 2009
UNAUDITED

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	Annual Gross Base Salary	Annual Gross Signing Bonus	Annual Gross Vacation Payout	Annual Gross Honorarium	Annual Gross Other	Total Personal Service Amount
Dargin,Robert	44,714.74					**44,714.74**
Davis,John	48,220.80					**48,220.80**
Day,Charles	4,459.55					**4,459.55**
Deutscher,Norman				7,622.50		**7,622.50**
Doshen,Dwight	12,517.35					**12,517.35**
Dubrule,Janice	43,249.79					**43,249.79**
Dunk,Robert	29,020.27					**29,020.27**
Dyck,Carolyn	21,813.15					**21,813.15**
Dyck,Carolyn	5,684.70					**5,684.70**
Ebach,Christopher	58,643.42					**58,643.42**
Elash,Lloyd	7,912.20					**7,912.20**
Etcheverry,Chris	4,335.40					**4,335.40**
Fahl,Donald	3,016.14					**3,016.14**
Forester,Cathy	48,036.04					**48,036.04**
Fraser,Dawn	4,074.63					**4,074.63**
Friesen,Bruce	6,039.06					**6,039.06**
Gabruch,Danya	12,273.15					**12,273.15**
Gagnon,Carmen	28,779.72					**28,779.72**
Gopher,Jessica	34,571.20					**34,571.20**
Grant-Iverson,Donna	10,829.61					**10,829.61**
Gray,Sharon	35,342.51					**35,342.51**
Hamilton,Rod	14,216.84					**14,216.84**
Hardy,Leah	2,957.46					**2,957.46**
Helmink,Darcy	32,859.97					**32,859.97**
Henderson,Joyce	55,015.86					**55,015.86**
Hiebert,Kenneth	65,942.30					**65,942.30**
Hildebrand,Holly	24,539.45					**24,539.45**
Hladiuk,Deanne	7,856.64					**7,856.64**
Hoover,Sharleen	3,165.48					**3,165.48**
Hornung,Marilee	4,160.40					**4,160.40**
Hughes,Colin				3,245.00		**3,245.00**
Iverson,Shannon	55,973.98					**55,973.98**
Jackow,Deborah	18,782.91					**18,782.91**
Jensen,Deborah	36,518.34					**36,518.34**
Johnstone,Rose	2,674.44					**2,674.44**

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	Annual Gross Base Salary	Annual Gross Signing Bonus	Annual Gross Vacation Payout	Annual Gross Honorarium	Annual Gross Other	Total Personal Service Amount
Juul,Heidi	4,861.37					4,861.37
Kalenith,Brigitte	14,396.11					14,396.11
Kardynal,Evelyn	44,972.29					44,972.29
Karp,Deena	3,175.52					3,175.52
Kashuba,Pam	37,340.72					37,340.72
Kauth,Amie	2,610.00					2,610.00
Kiel,Teresa	56,509.38					56,509.38
King,Donna	49,842.80					49,842.80
Kjargaard-Rawlyk,Karen	71,948.37					71,948.37
Knibbs,Susan	32,253.87					32,253.87
Kopp,Carolyn	32,968.37					32,968.37
Kozak,Lecia	41,166.08					41,166.08
Krismer,Vera	13,829.75					13,829.75
Krushelniski,Verna	43,045.63					43,045.63
Lafond,Carol				2,750.00		2,750.00
Land,Bill	60,331.13					60,331.13
Lanson,Darrell	45,780.23					45,780.23
Laschilier,Darlene	49,842.80					49,842.80
Laverdiere,Rachel	3,869.53					3,869.53
Lehmann,Dennis	34,850.56					34,850.56
Leuschen,Laurel	4,320.00					4,320.00
Liddell,Linda	27,441.12					27,441.12
Lovas,Lindsey	24,593.49					24,593.49
Lowe,Katharine	69,987.11					69,987.11
Lynch,Charlotte	62,134.17					62,134.17
Lyon-Walls,Lynda	22,275.25					22,275.25
MacGowan,Judith	51,836.59					51,836.59
Maier,Lea-Ann	50,491.86					50,491.86
Martell,Chester	30,756.16					30,756.16
Martens,Karen	29,838.04					29,838.04
Martin,Nancie	63,781.18					63,781.18
Maunula,Margaret	31,716.61					31,716.61
McArthur,Dennis	47,199.70					47,199.70
McFadyen,Danielle	32,570.78					32,570.78
Melling,Nadine	36,852.84					36,852.84

NORTH WEST REGIONAL COLLEGE
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	Annual Gross Base Salary	Annual Gross Signing Bonus	Annual Gross Vacation Payout	Annual Gross Honorarium	Annual Gross Other	Total Personal Service Amount
Metrunec,Annie	34,897.17					**34,897.17**
Metrunec,Gerald	28,433.42					**28,433.42**
Michnik,Joan	69,987.11					**69,987.11**
Miller,Shelley	64,404.37					**64,404.37**
Monette,Carolyn	65,001.75					**65,001.75**
Mott,Amanda	23,818.56					**23,818.56**
Murray,Dian	59,545.56					**59,545.56**
Nachbaur,Miles	55,378.06					**55,378.06**
Nickel,Kelly	67,297.06					**67,297.06**
Nordin,Denise	58,454.64					**58,454.64**
Nylander,Bryan	128,255.98					**128,255.98**
Oborowsky,Michele	10,043.26					**10,043.26**
O'Driscoll,Jason	15,307.94					**15,307.94**
Piche,Jessica	57,858.51					**57,858.51**
Platten,Shelley	57,246.06					**57,246.06**
Poffenroth,Aileen	23,740.70					**23,740.70**
Pollard,Chris	2,820.00					**2,820.00**
Poock,Lois	44,972.29					**44,972.29**
Prentice,Therese Adelle	19,759.67					**19,759.67**
Ray,Wayne	46,352.67					**46,352.67**
Rea McMillan,Shelley	38,720.15					**38,720.15**
Reeve,Georgina	30,040.06					**30,040.06**
Reid,Renee	49,804.28					**49,804.28**
Ritco,Brian	5,920.00					**5,920.00**
Roberts,Melanie	105,320.32					**105,320.32**
Robinson,Marney	64,404.37					**64,404.37**
Roche,Wendy	57,296.58					**57,296.58**
Rogers,Lynann	5,054.40					**5,054.40**
Sanderson,Arlene	44,762.89					**44,762.89**
Sayers,Ronda	42,092.11					**42,092.11**
Sealy,Ted	8,213.48					**8,213.48**
Shakotko,Tammy	4,320.00					**4,320.00**
Shier,Bonita	61,500.84					**61,500.84**
Sokwaypnace,Audrey	54,128.76					**54,128.76**
Sponheimer,John	59,285.89					**59,285.89**

NORTH WEST REGIONAL COLLEGE
Expanded Personal Service Listing
for the year ended June 30, 2009
UNAUDITED

Listed are individuals (including unionized employees) who received $2,500 or more for salaries, wages, honorariums, and compensation for personal service. This listing will include, gross salary, gross bonus, honorariums and compensation for personal service. This does not include travel reimbursements, transfers or other expenditures.

	Annual Gross Base Salary	Annual Gross Signing Bonus	Annual Gross Vacation Payout	Annual Gross Honorarium	Annual Gross Other	Total Personal Service Amount
Staruiala,Allan	33,653.77					**33,653.77**
Stobbe,Cheryl	54,692.58					**54,692.58**
Strelezki,Sandra	41,390.76					**41,390.76**
Studney,Sabrina	50,945.85					**50,945.85**
Sutherland,Andrew	3,060.00					**3,060.00**
Tatchell-Cote,Joanne	23,046.26					**23,046.26**
Tkatchuk,Sheila	2,775.34					**2,775.34**
Troupe,Robert	26,616.15					**26,616.15**
Tupling,Shelley	16,642.10					**16,642.10**
Vany,Jason	54,858.47					**54,858.47**
Verhaeghe,James	17,093.18					**17,093.18**
Vetter,Mary	2,989.20					**2,989.20**
Villeneuve,Brynn	3,240.00					**3,240.00**
Wasyliw,Audrey	11,902.35					**11,902.35**
Weber,Wanda	49,842.80					**49,842.80**
Whitecalf,Samantha	2,928.00					**2,928.00**
Williamson,Maureen	49,842.80					**49,842.80**
Wright,Marilyn	50,151.08					**50,151.08**
Young,Bryce	3,258.88					**3,258.88**
Yuhasz,Michael	95,849.32					**95,849.32**
Zanyk,Bryon	64,404.37					**64,404.37**
Zimmer,Roxanne	47,932.92					**47,932.92**
	5,360,849.24	-	-	13,617.50	-	5,374,466.74

NORTH WEST REGIONAL COLLEGE

List of Payments to Board of Governors and Out of Scope Management

for the year ended June 30, 2009

UNAUDITED

BOARD		**TOTAL** (Including travel reimbursements)
Champaigny, Maurice	$	1,178.05
Deutscher, Norman		15,268.18
Hughes, Colin		6,555.41
Hurlburt, Les		3,296.47
Lafond, Carol		4,338.10
Lorenz, Wally		2,841.35
McArthur, Ann		1,272.00
Rewerts-Favel, Sandra		3,348.95
Total Board	**$**	**38,098.51**

MANAGEMENT		**SALARY**
Beaver, Pam	$	59,735.10
Coulson, Patty		72,508.80
Nylander, Bryan		127,129.76
O'Driscoll, Jason		15,144.14
Ray, Wayne		45,795.25
Roberts, Melanie		104,194.10
Sayers, Ronda		41,617.51
Yuhasz, Michael		94,778.30
Total Management	**$**	**560,902.96**